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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
: Case No. 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC., *et al.* :
: Debtors. : (Jointly Administered)
:
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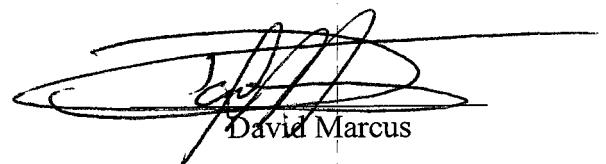
CERTIFICATE OF SERVICE

David Marcus, an attorney admitted to this Court, hereby certifies under penalty of perjury that, on this day, May 18, 2011, I caused copies of the Response of High River Limited Partnership, Icahn Partners LP, Icahn Partners Master Fund LP, Icahn Partners Master Fund II LP, and Icahn Partners Master Fund III LP to Debtors' One Hundred Thirty-Second Omnibus Objection to Claims to be served via the Court's ECF system and on the following parties by hand delivery:

Weil Gotshal & Manges LLP
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Attn: Andy Velez-Rivera, Brian Masumoto
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